

LEA Name: Kane Area SD
Address 400 West Hemlock Avenue
City Kane, PA 16735-1696

Class Size: 3

County: McKean
AUN Number: 109422303

**Pennsylvania Department of Education
Comptroller's Office**

Annual Financial Report , PDE-2057

School District, AVTS/CTC, Special Program Jointures, and Charter School

For the Fiscal Year Ending
06/30/2010

CERTIFICATION: By signing this page I agree that the electronic file submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. It has been prepared in accordance with generally accepted accounting principles and established Commonwealth of PA reporting guidelines.

Chief School Administrator (Print and sign name)

Date

Board Secretary (Print and sign name)

Date

Stephen C. Perry

Contact Person

sperry@kasd.net

Contact Person E-mail Address

(814) 837-9570 Ext. 1205

Contact Person Telephone Number

(814) 837-9133

Contact Person Fax Number

Amounts Expressed in Whole Dollars

ASSETS**Current Assets:**

	Governmental Activities	Business-Type Activities	TOTAL	Component Units
0100 Cash and Cash Equivalents	4,963,977	423,405	5,387,382	
0110 Investments	2,218,807		2,218,807	
0120 Taxes Receivable (Net)	402,996		402,996	
0141 Due from Other Governments	257,768		257,768	
0142 State Revenue Receivable	110,931	1,375	112,306	
0143 Federal Revenue Receivable	570,209	12,856	583,065	
0145 Other Intergovernmental Revenue Receivable				
0146 Due From Primary Governments				
0147 Due From Component Units				
0150 Other Receivables	311		311	
0170 Inventories		19,265	19,265	
0180 Prepaid Expenses / Expenditures				
0190 Other Current Assets				

Total Current Assets

8,524,999 456,901 8,981,900

Noncurrent Assets:

0108 Restricted Cash and Cash Equivalents				
0211 Land				
0212 Site Improvements				
0220 Building & Building Improvements (net Acc Dep)	2,082,308		2,082,308	
0230 Furniture & Equipment (net Acc Dep)	1,116,795	228,917	1,345,712	
0250 Construction in Progress	22,606,513		22,606,513	
0260 Long-Term Prepayments (net Acc Amort LT Prepaymt)				
0280 Infrastructure Assets (net Acc Dep)				
0290 Other LT Receivables (incl Adv to Other Funds)				

Total Noncurrent Assets

25,805,616 228,917 26,034,533

TOTAL ASSETS

34,330,615 685,818 35,016,433

Amounts Expressed in Whole Dollars

		Governmental Activities	Business-Type Activities	TOTAL	Component Units
LIABILITIES					
Current Liabilities:					
0403	Internal Balances	(279,492)	279,492		
0411	Due to Other Governments	386,256		386,256	
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable	89,108		89,108	
0430	Contracts Payable	756,842		756,842	
0440	Current Portion of Long-Term Debt				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits	1,085,867		1,085,867	
0462	Payroll Deductions and Withholdings	78,207		78,207	
0480	Deferred Revenues				
0490	Other Current Liabilities	475,000		475,000	
Total Current Liabilities		2,591,788	279,492	2,871,280	
Noncurrent Liabilities:					
0470	Advances from Other Funds				
0510	Bonds Payable	12,878,788		12,878,788	
0520	Extended Term Financing Agreements Payable				
0530	Lease Purchase Obligations				
0540	LT Portion of Comp Abs	346,704		346,704	
0550	Authority Lease Obligations				
0560	Other Postemployment Benefits (OPEB)	59,011		59,011	
0599	Other Long-Term Liabilities				
Total Noncurrent Liabilities		13,284,503		13,284,503	
TOTAL LIABILITIES		15,876,291	279,492	16,155,783	
NET ASSETS					
0791	Invested in Capital Assets Net of Related Debt	12,451,828	228,917	12,680,745	
0792	Retirement of Long-Term Debt				
0793	Capital Projects				
0794	Term Endowment - Expendable				
0795	Permanent Endowment - Nonexpendable				
0798	Other Restrictions	4,653,157		4,653,157	
0799	Unrestricted (deficit)	1,349,339	177,409	1,526,748	
TOTAL NET ASSETS		18,454,324	406,326	18,860,650	
TOTAL LIABILITIES AND NET ASSETS		34,330,615	685,818	35,016,433	

Amounts Expressed in Whole Dollars	Expenses	Indirect Expenses Allocation	Program Revenues	
			Charges for Services	Operating Grants and Contributions
				Capital Grants and Contributions
Governmental Activities				
Depreciation - unallocated	581,637			
Instruction	8,271,153			2,193,195
Instructional Student Support	1,045,724			101,306
Administrative and Financial Support Svcs	1,672,214			77,903
Operation and Maintenance of Plant Services	1,175,804			30,322
Pupil Transportation	477,130			285,569
Food Service (Governmental Activity)				
Student Activities	312,508			11,097
Community Services	7,962			
Scholarships and Awards				
Interest on Long-Term Debt				
Total Governmental Activities	13,544,132			2,699,392
Business-type Activities				
Food Service (Business-type Activity)	572,527		255,998	368,166
Child Care				
Other Enterprise Funds				
Total Business-Type Activities	572,527		255,998	368,166
TOTAL PRIMARY GOVERNMENT	14,116,659		255,998	3,067,558
Component Units				
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS	14,116,659		255,998	3,067,558

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(581,637)		(581,637)	
(6,077,958)		(6,077,958)	
(944,418)		(944,418)	
(1,594,311)		(1,594,311)	
(1,145,482)		(1,145,482)	
(191,561)		(191,561)	
(301,411)		(301,411)	
(7,962)		(7,962)	
(10,844,740)		(10,844,740)	
	51,637	51,637	
	51,637	51,637	
(10,844,740)	51,637	(10,793,103)	
(10,844,740)	51,637	(10,793,103)	

Amounts Expressed in Whole Dollars	Program Revenues			
	Expenses	Indirect Expenses Allocation	Charges for Services	Operating Grants and Contributions
TOTAL PRIMARY GOVERNMENT AND COMPONENT UNITS (from previous page)				
General Revenues, Special and Extraordinary Items, and Transfers				
Taxes:				
Property Taxes, Levied for General Purposes, Net				
Other taxes levied				
Grants, subsidies, contributions not restricted				
Investment Earnings				
Receipts from Member Districts				
Miscellaneous Income				
Special Item (e.g., Contr to Term or Perm Endowmt)				
Extraordinary Items				
Transfers between Governmental, BT Activities				
Total General Revenues, Special and Extraordinary Items, and Transfers				
CHANGES IN NET ASSETS				
Net Assets, Beginning				
Prior Period Adjustment				
NET ASSETS - END OF FISCAL YEAR				

Net (Expense) Revenue and
Changes in Net Assets

Governmental Activities	Business-type Activities	Total	Component Units
(10,844,740)	51,637	(10,793,103)	
2,247,772		2,247,772	
1,560,248		1,560,248	
8,827,718		8,827,718	
209,287	1,284	210,571	
106,853		106,853	
12,951,878	1,284	12,953,162	
2,107,138	52,921	2,160,059	
16,264,696	353,405	16,618,101	
82,490		82,490	
18,454,324	406,326	18,860,650	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
ASSETS						
Assets						
0100	Cash and Cash Equivalents	3,181,799		1,774,050		
0110	Investments	2,218,807				
0120	Taxes Receivable (Net)	175,839				
0130	Due From Other Funds	279,492		797,599		
0141	Due from Other Governments	257,768				
0142	State Revenue Receivable	110,930				
0143	Federal Revenue Receivable	570,209				
0145	Other Intergovernmental Revenue Receivable					
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)	311				
0160	Advances to Other Funds (Long-Term Loans)					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
TOTAL ASSETS		6,795,155		2,571,649		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Assets
8,128					4,963,977	0100
					2,218,807	0110
					175,839	0120
					1,077,091	0130
					257,768	0141
					110,930	0142
					570,209	0143
						0145
						0146
						0147
					311	0150
						0160
						0170
						0180
						0190
8,128					9,374,932	

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
LIABILITIES AND FUND BALANCES						
Liabilities						
0400	Due to Other Funds	797,599				
0411	Due to Other Governments	386,256				
0412	Due to Primary Government					
0413	Due to Component Units					
0420	Accounts Payable	87,108				
0430	Contracts Payable			756,841		
0440	Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450	Short-Term Payables					
0461	Accrued Salaries and Benefits	1,085,867				
0462	Payroll Deductions and Withholdings	78,207				
0470	Advances from Other Funds					
0480	Deferred Revenues					
0490	Other Current Liabilities					
TOTAL LIABILITIES		2,435,037		756,841		
Fund Balances						
0751	Reserve for Inventories					
0752	Reserve for Prepaid Expenses					
0753	Reserve for Encumbrances					
0754	Reserve for Retirement of Long-Term Debt					
0755	Reserve for Capital Projects					
0759	Reserve for Other (explain)					
0771	Unreserved - Designated	2,838,349		1,814,808		
0772	Unreserved - Undesignated	1,521,769				
TOTAL FUND BALANCES		4,360,118		1,814,808		
TOTAL LIABILITIES AND FUND BALANCES		6,795,155		2,571,649		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						Liabilities
2,000					799,599	0400
					386,256	0411
						0412
						0413
					87,108	0420
					756,841	0430
						0440
						0450
					1,085,867	0461
					78,207	0462
						0470
						0480
						0490
2,000					3,193,878	
						Fund Balances
						0751
						0752
						0753
						0754
						0755
						0759
					4,653,157	0771
6,128					1,527,897	0772
6,128					6,181,054	
8,128					9,374,932	

Amounts Expressed in Whole Dollars

Amount

Amount

Total Fund Balances - Governmental Funds**6,181,054**

Capital Assets used in Governmental Activities are not financial resources; therefore, are not reported as Assets in Governmental Funds. The cost of Assets is \$36,354,510; the Accumulated Depreciation is \$10,548,893.

25,805,617

Property Taxes Receivable will be collected this year, but not be available soon enough to pay for the current period's expenditures, and therefore, are deferred in the funds.

227,157

Long-Term Liabilities are not due and payable in the current period, and therefore, are not reported as Liabilities in the Funds. Long-Term Liabilities at year-end consist of Compensated Absences of \$346,704 and Other Post-Employment Benefits of \$59,011.

(405,715)

Bonds Payable are not due and payable in the current period, and therefore, are not reported as Liabilities in the Funds. Bonds Payable - \$13,420,000; Unamortized Discount of \$66,212.

(13,353,788)

Adjustment for Rounding

(1)

Total Net Assets - Governmental Activities**18,454,324**

Amounts Expressed in Whole Dollars		General (10)	Capital Reserve (690, 1850) (21)	Capital Reserve 1432 (22)	Public Purpose Trust (27)	Other Compt Approved (28)
REVENUES						
6000	Local Sources	4,598,970		133,265		
7000	State Sources	9,871,431				
8000	Federal Sources	979,731				
TOTAL REVENUES		15,450,132		133,265		
EXPENDITURES						
1000	Instruction	8,529,761				
2000	Support Services	4,618,173				
3000	Noninstructional Services	300,688				
4000	Fac Acq, Const, and Imp	19,552		6,315,935		
5110	Debt Service (Principal & Interest)	969,869				
5130	Refund of Prior Year Receipts	7				
5140	Short Term Borrowing – Interests and Costs					
TOTAL EXPENDITURES		14,438,050		6,315,935		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,012,082		(6,182,670)		
OTHER FINANCING SOURCES (USES)						
9110	Bonds Issued (Face Value) (Do not include Refunded Bonds)					
9120	Refunding Bonds Issued					
9130	Bond Premiums					
9200	Proceeds From Extended Term Financing					
9300	Interfund Transfers (From Other Funds)			600,000		
9400	Sale / Compensation for Fixed Assets	13,890				
9710	Transfers from Component Unit					
9720	Transfers From Primary Govt					
9900	Other Financing Sources Not Listed (9000 Series)					
5120	Debt Service - Refunded Bond Issues (Pmt to Ref Bond Escrow Agent)					
5150	Bond Discounts					
5200	Interfund Transfers Out	620,000				
5300	Transfers Involving Component Units					
TOTAL OTHER FINANCING SOURCES (USES)		(606,110)		600,000		

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
19,439	12,464				4,764,138	6000
					9,871,431	7000
					979,731	8000
19,439	12,464				15,615,300	
					8,529,761	1000
					4,618,173	2000
37,059					337,747	3000
	4,795,082				11,130,569	4000
					969,869	5110
					7	5130
						5140
37,059	4,795,082				25,586,126	
(17,620)	(4,782,618)				(9,970,826)	
						9110
						9120
						9130
						9200
20,000					620,000	9300
					13,890	9400
						9710
						9720
						9900
						5120
						5150
					620,000	5200
						5300
20,000					13,890	

Amounts Expressed in Whole Dollars

SPECIAL AND EXTRAORDINARY ITEMS

8888 Special Items

8889 Extraordinary Items

NET CHANGE IN FUND BALANCES**405,972****(5,582,670)**

0040 Fund Balance - Beginning of Fiscal Year

3,954,145

7,397,478

0050 Prior Period Adjustment

1

FUND BALANCE - END OF YEAR**4,360,118****1,814,808**

Athletic/ Activity (29)	Capital Projects (30)	Debt Service (40)	Permanent (90)	Non-Major Governmental Funds	Total Governmental Funds	
						8888
						8889
2,380	(4,782,618)				(9,956,936)	
3,748	4,782,618				16,137,989	0040
					1	0050
6,128					6,181,054	

Amounts Expressed in Whole Dollars

Amount

Amount

Total net change in fund balances - governmental funds**(9,956,936)**

The amount by which Capital Outlays exceeds Depreciation is:

11,617,384

Capital Outlays \$12,195,150

Depreciation Expense (577,766)

Because some Property Taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the Governmental Funds. Deferred Tax Revenues increased by \$34,543 during the fiscal year.

34,543

The Liability for Compensated Absences and Other Post Employment Benefits are not recognized on the Funds Statement. The liability increased by \$48,982.

(48,982)

Amortization of Bond Discount is not recognized on the Funds Statement. Discounts are amortized over the life of the Bond Issue on the Statement of Activities. Amortization Expense for the Current Fiscal year was \$3,871.

(3,871)

Principal Payments on the outstanding bonds are reported in the Governmental Funds as Expenditures. However, in the Statement of Activities, these payments reduce Liabilities. Principal Payments for the Current Fiscal Year total \$465,000.

465,000

Change in Net Assets - Governmental Activities**2,107,138**

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	4,742,877	4,742,877	4,598,970	(143,907)
7000	State Sources	10,765,110	10,765,110	9,871,431	(893,679)
8000	Federal Sources	209,900	209,900	979,731	769,831
TOTAL REVENUES		15,717,887	15,717,887	15,450,132	(267,755)
EXPENDITURES					
1100	Regular Programs	6,881,575	6,882,575	6,882,378	197
1200	Special Programs	1,733,713	1,733,713	1,586,585	147,128
1300	Vocational Programs	309,476	308,476		308,476
1400	Other Instructional Programs	90,660	90,660	58,375	32,285
1500	Nonpublic School Programs				
1600	Adult Education Programs	4,631	4,631	2,424	2,207
1700	Community/Junior College Programs				
1800	Pre-Kindergarten				
2100	Pupil Personnel Services	479,600	477,400	373,764	103,636
2200	Instructional Staff Services	636,006	581,506	581,398	108
2300	Administrative Services	1,463,986	1,507,986	1,507,775	211
2400	Pupil Health	152,310	154,310	154,256	54
2500	Business Services	229,943	249,443	249,258	185
2600	Operation and Maintenance of Plant Services	1,227,892	1,215,892	1,214,456	1,436
2700	Student Transportation Services	490,580	484,580	477,130	7,450
2800	Central & Other Support Services	18,914	24,914	24,635	279
2900	Other Support Services	34,502	35,502	35,501	1
3100	Food Services				
3200	Student Activities	290,560	292,760	292,726	34
3300	Community Services	7,962	7,962	7,962	
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	85,000	84,990	19,552	65,438
5110	Debt Service (Principal & Interest)	969,869	969,869	969,869	
5130	Refund of Prior Year Receipts		10	7	3
5140	Short Term Borrowing – Interests and Costs				
TOTAL EXPENDITURES		15,107,179	15,107,179	14,438,051	669,128
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		610,708	610,708	1,012,081	401,373

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers				
9400	Sale / Compensation for Fixed Assets			13,890	13,890
9700	Transfers from Comp Unit / Primary Govt				
9900	Other Financing Sources Not Listed (9000 Series)				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out	68,000	818,000	620,000	198,000
5300	Transfers Involving Component Units				
5900	Budgetary Reserve	879,849	129,849		129,849
TOTAL OTHER FINANCING SOURCES (USES)		(947,849)	(947,849)	(606,110)	341,739
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(337,141)	(337,141)	405,971	743,112
0040	Fund Balance - Beginning of Fiscal Year	2,947,804	2,947,804	3,954,145	1,006,341
0050	Prior Period Adjustment			2	2
FUND BALANCE - END OF YEAR		2,610,663	2,610,663	4,360,118	1,749,455

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	114,171	114,171	133,265	19,094
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES		114,171	114,171	133,265	19,094
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities				
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp	7,400,000	7,400,000	6,315,935	1,084,065
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES		7,400,000	7,400,000	6,315,935	1,084,065
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(7,285,829)	(7,285,829)	(6,182,670)	1,103,159

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers			600,000	600,000
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)				600,000	600,000
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(7,285,829)	(7,285,829)	(5,582,670)	1,703,159
0040	Fund Balance - Beginning of Fiscal Year	7,427,778	7,427,778	7,397,478	(30,300)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		141,949	141,949	1,814,808	1,672,859

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
REVENUES					
6000	Local Sources	18,400	18,400	19,439	1,039
7000	State Sources				
8000	Federal Sources				
TOTAL REVENUES		18,400	18,400	19,439	1,039
EXPENDITURES					
1100	Regular Programs				
1200	Special Programs				
1300	Vocational Programs				
1400	Other Instructional Programs				
1500	Nonpublic School Programs				
1600	Adult Education Programs				
1700	Community/Junior College Programs				
2100	Pupil Personnel Services				
2200	Instructional Staff Services				
2300	Administrative Services				
2400	Pupil Health				
2500	Business Services				
2600	Operation and Maintenance of Plant Services				
2700	Student Transportation Services				
2800	Central & Other Support Services				
2900	Other Support Services				
3100	Food Services				
3200	Student Activities	45,725	45,725	37,059	8,666
3300	Community Services				
3400	Scholarships and Awards				
4000	Fac Acq, Const, and Imp				
5110	Debt Service (Principal & Interest)				
5130	Refund of Prior Year Receipts				
TOTAL EXPENDITURES		45,725	45,725	37,059	8,666
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(27,325)	(27,325)	(17,620)	9,705

Amounts Expressed in Whole Dollars		Budgeted Amounts		Actual	Variance With
		Original	Final	(Budgetary Basis)	Final Budget Positive (Negative)
OTHER FINANCING SOURCES (USES)					
9100	Sale of Bonds				
9200	Proceeds From Extended Term Financing				
9300	Interfund Transfers	20,000	20,000	20,000	
9400	Sale / Compensation for Fixed Assets				
9700	Transfers from Comp Unit / Primary Govt				
5120	Debt Service - Refunded Bond Issues				
5150	Bond Discounts				
5200	Interfund Transfers Out				
5300	Transfers Involving Component Units				
5900	Budgetary Reserve				
TOTAL OTHER FINANCING SOURCES (USES)		20,000	20,000	20,000	
SPECIAL AND EXTRAORDINARY ITEMS					
8888	Special Items				
8889	Extraordinary Items				
NET CHANGE IN FUND BALANCES		(7,325)	(7,325)	2,380	9,705
0040	Fund Balance - Beginning of Fiscal Year	5,750	5,750	3,748	(2,002)
0050	Prior Period Adjustment				
FUND BALANCE - END OF YEAR		(1,575)	(1,575)	6,128	7,703

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
ASSETS						
Current Assets:						
0100	Cash and Cash Equivalents	423,405				423,405
0110	Investments					
0130	Due From Other Funds					
0141	Due from Other Governments	14,230				14,230
0146	Due From Primary Governments					
0147	Due From Component Units					
0150	Other Receivables (Include Bond Proceeds Receivable)					
0170	Inventories	19,266				19,266
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
Total Current Assets		456,901				456,901
Noncurrent Assets:						
0108	Restricted Cash and Cash Equivalents					
0160	Advances to Other Funds (Long-Term Loans)					
0211	Land					
0212	Site Improvements (net)					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)	228,917				228,917
0250	Construction in Progress					
0260	LT Prepayments (net Acc Amort LT Prepayments)					
Total NonCurrent Assets		228,917				228,917
TOTAL ASSETS		685,818				685,818

Internal
Service
(60)

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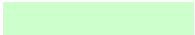
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Amounts Expressed in Whole Dollars

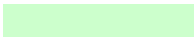
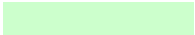
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
LIABILITIES					
Current Liabilities:					
0400 Due to Other Funds	279,492				279,492
0411 Due to Other Governments					
0413 Due to Component Units					
0420 Accounts Payable					
0430 Contracts Payable					
0440 Current Portion of Long-Term Debt (e.g. St Comp Abs)					
0450 Short-Term Payables					
0461 Accrued Salaries and Benefits					
0462 Payroll Deductions and Withholdings					
0480 Deferred Revenues					
0490 Other Current Liabilities					
Total Current Liabilities	279,492				279,492
Noncurrent Liabilities:					
0470 Advances from Other Funds					
0510 Bonds Payable					
0520 Extended Term Financing Agreements Payable					
0530 Lease Purchase Obligations					
0540 LT Portion of Compensated Absences					
0550 Authority Lease Obligations					
0599 Other Long-Term Liabilities					
Total NonCurrent Liabilities					
TOTAL LIABILITIES	279,492				279,492
NET ASSETS					
0791 Invested in Capital Assets Net of Related Debt	228,917				228,917
0798 Restricted for Legal Purposes (0792-0798)					
0799 Unrestricted	177,409				177,409
TOTAL NET ASSETS	406,326				406,326
TOTAL LIABILITIES AND NET ASSETS	685,818				685,818

Internal
Service
(60)

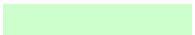
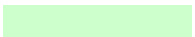
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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (REP)

Proprietary Funds

Page PRO-3A

Amounts Expressed in Whole Dollars

		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
OPERATING REVENUES						
6600	Food Service Revenue	255,998				255,998
6900	Charges for Services					
6999	Other Operating Revenues					
TOTAL OPERATING REVENUES		255,998				255,998
OPERATING EXPENSES						
100	Salaries	175,096				175,096
200	Employee Benefits	68,417				68,417
300	Purchased Professional and Technical Service	665				665
400	Purchased Property Services	5,195				5,195
500	Other Purchased Service	922				922
600	Supplies	306,571				306,571
700	Depreciation	15,286				15,286
810	Dues and Fees	375				375
890	Other Operating Expenditures					
TOTAL OPERATING EXPENSES		572,527				572,527
OPERATING INCOME (LOSS)		(316,529)				(316,529)
NONOPERATING REVENUES (EXPENSES)						
6500	Earnings on Investments	1,284				1,284
6921	Contributions and Donations - Private Sources					
6930	Gain / Loss on Sale of Fixed Assets					
6991	Refunds of Prior Year Expenditures					
7000	State Sources	44,449				44,449
8000	Federal Sources	323,717				323,717
820	Claims and Judgements					
830	Interest Expenses					
TOTAL NONOPERATING REVENUES (EXPENSES)		369,450				369,450
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS		52,921				52,921

Internal
Service
(60)

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STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS (REP)

Proprietary Funds

Page PRO-4A

Amounts Expressed in Whole Dollars

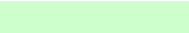
CONTRIBUTIONS AND TRANSFERS

6922 Capital Contributions
 9998 Transfers From (To) Component Units
 9999 Transfers In (Out)

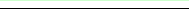
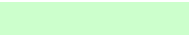
		Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
CHANGE IN NET ASSETS		52,921				52,921
0041	Net Assets - Beginning of Fiscal Year	353,405				353,405
0057	Accounting Changes / Residual Equity Transfers					
0061	Prior Period Adjustment					
NET ASSETS - END OF YEAR		406,326				406,326

Internal
Service
(60)

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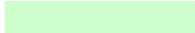
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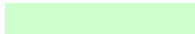
	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Cash Flows From Operating Activities					
9937 Cash Received From Users	255,998				255,998
9938 Cash Received From Assessments Made to Other Funds					
9939 Cash Received From Earnings on Investments					
9940 Cash Received From Other Operating Revenue					
9941 Cash Payments to Employees For Services	227,446				227,446
9942 Cash Payments For Insurance Claims					
9943 Cash Payments to Suppliers For Goods and Services	248,435				248,435
9944 Cash Payments For Other Operating Expenses	23,261				23,261
Net Cash Provided By (Used For) Operating Activities	(243,144)				(243,144)
Cash Flows From Non-Capital Financing Activities					
6000 Local Sources					
7000 State Sources	43,754				43,754
8000 Federal Sources	268,959				268,959
9917 Notes and Loans Received (Repaid)					
9918 Interest Paid on Notes/Loans (5100-830)					
9919 Operating Transfers In (Out)/Residual Equity Trans					
9920 Operating Transfers In (Out) Primary Government					
9921 Operating Transfers In (Out) Component Units					
9922 Refund of Prior Year Expenditures (6991)					
Net Cash Prov By (Used for) Non-Capital Financing Activities	312,713				312,713
Cash Flows From Capital and Related Financing Activities					
4000 Fac Acq, Const, and Imp	(12,703)				(12,703)
6930 Gain / Loss on Sale of Fixed Assets					
9200 Proceeds From Extended Term Financing					
9925 Principal Paid on Financing Agreements					
9926 Interest Paid on Financing Agreements (5100-830)					
9927 (Inc) Dec in Contributed Capital					
Net Cash Prov By (Used for) Capital and Related Financing Activities	(12,703)				(12,703)
Cash Flows From Investing Activities					
6500 Earnings on Investments	1,284				1,284
9929 Purchase of Inv Securities / Deposits to Inv Pools					
9930 Withdrawals from Investment Pools					
9931 Proceeds from Sale and Maturity of Inv Securities					
9932 Loans Received (Paid)					
Net Cash Prov By (Used for) Investing Activities	1,284				1,284

Internal
Service
(60)

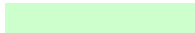
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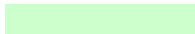
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	Food Service (51)	Child Care Operations (52)	Other Major Enterprise Funds (58)	Non-Major Enterprise Funds (59)	TOTAL
Net Inc (Dec) in Cash and Cash Flow	58,150				58,150
9935 Cash and Cash Equivalents Beginning of Year	365,255				365,255
Cash and Cash Equivalents at Year End	423,405				423,405

9900 Other Financing Sources Not Listed (9000 Series)	(316,529)				(316,529)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for):					
9901 Depreciation and Net Amortization	15,286				15,286
9902 Provision for Uncollectible Accounts					
9903 Other Adjustments	(150,088)				(150,088)
9904 (Inc) Dec In Accounts Receivable (0120-0150)					
9905 Advances to Other Funds (0160)					
9906 (Inc) Dec in Inventories (0170)	(5,479)				(5,479)
9907 (Inc) Dec in Prepaid Expenses (0180)					
9908 (Inc) Dec in Other Current Assets (0190)					
9909 Inc (Dec) in Accounts Payable (0400-0450)	213,666				213,666
9910 Inc (Dec) in Accrued Salaries/Benefits (0461)					
9911 Inc (Dec) in Payroll Deductions/Withholding (0462)					
9912 Inc (Dec) in Advances from Other Funds (0470)					
9913 Inc (Dec) in Deferred Revenue (0480)					
9914 Inc (Dec) in Other Current Liabilities (0490)					
Total Adjustments	73,385				73,385
Cash Provided By (Used For) Total	(243,144)				(243,144)

Amounts Expressed in Whole Dollars

ASSETS**Assets**

		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Activity (81)	Other Agency (89)
0100	Cash and Cash Equivalents	50,408			37,599	
0110	Investments	56,122				
0130	Due From Other Funds					
0147	Due From Component Units					
0150	Other Receivables					
0160	Advances to Other Funds					
0170	Inventories					
0180	Prepaid Expenses / Expenditures					
0190	Other Current Assets					
0220	Building & Building Improvements (net)					
0230	Furniture & Equipment (net)					
TOTAL ASSETS		106,530			37,599	

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		88,007 0100
		56,122 0110
		0130
		0147
		0150
		0160
		0170
		0180
		0190
		0220
		0230
		144,129

Amounts Expressed in Whole Dollars

LIABILITIES AND NET ASSETS**Liabilities**

0400	Due to Other Funds				
0411	Due to Other Governments				
0412	Due to Primary Government				
0413	Due to Component Units				
0420	Accounts Payable				
0430	Contracts Payable				
0450	Short-Term Payables				
0461	Accrued Salaries and Benefits				
0462	Payroll Deductions and Withholdings				
0470	Advances from Other Funds				
0480	Deferred Revenues				
0490	Other Current Liabilities				37,599

TOTAL LIABILITIES**37,599****Net Assets**

0791	Invested in Capital Assets Net of Related Debt				
0798	Restricted for Legal Purposes (0792-0798)		106,530		
0799	Unrestricted				

TOTAL NET ASSETS**106,530****TOTAL LIABILITIES AND NET ASSETS****106,530****37,599**

Component Units (98)	Component Units (99)	Total Fiduciary Funds
		0400
		0411
		0412
		0413
		0420
		0430
		0450
		0461
		0462
		0470
		0480
	37,599	0490
	37,599	
		0791
	106,530	0798
		0799
	106,530	
	144,129	

Amounts Expressed in Whole Dollars		Private Purpose Trust (71)	Investment Trust (72)	Pension Trust (73)	Component Units (98)	Component Units (99)
Additions						
9945	Gifts and Contributions		12,591			
9946	Other Additions		2,012			
Deductions						
9947	Scholarships Awarded		799			
9948	Other Deductions		7			
Change In Net Assets			13,797			
0041	Net Assets - Beginning of Fiscal Year		92,733			
9949	Net Assets Held in Trust for Pension Benefits					
Net Assets - End of Fiscal Year			106,530			

Total Fiduciary Funds	
12,591	9945
2,012	9946
799	9947
7	9948
13,797	
92,733	0041
	9949
106,530	

		AMOUNT	TOTAL
6000	Revenue from Local Sources		
6111	Current Real Estate Taxes	2,247,771.56	
6112	Interim Real Estate Taxes	751.37	
6113	Public Utility Realty Tax	4,880.68	
6114	Payments in Lieu of Current Taxes / State & Local	15,175.62	
6115	Payments in Lieu of Taxes / Federal	436,688.55	
6120	Current Per Capita Taxes, Sec. 679	19,059.60	
6130	Current Taxpayer Relief Taxes / Prop. Assmnts	238,794.90	
6140	Current Act 511 Taxes - Flat Rate Assessments	19,059.60	
6150	Current Act 511 Taxes - Proportional Assessments	526,262.04	
6400	Delinq on Taxes Levied/Assessed by the LEA	265,032.00	
6500	Earnings on Investments	76,022.26	
6831	Federal Rev. Rcvd. from Other PA Public Schools	364,224.15	
6832	Federal IDEA Pass Through Revenue	188,692.00	
6833	Federal ARRA IDEA Pass Through Revenue	118,015.50	
6910	Rentals	4,097.95	
6920	Contributions and Donations From Private Sources	37,778.87	
6941	Regular Day School Tuition	9,281.78	
6942	Summer School Tuition	2,855.00	
6943	Adult Education Tuition	2,162.00	
6944	Receipts from Other LEAS in PA - Education	16,095.33	
6991	Refunds of Prior Years' Expenditures	61.04	
6999	All Other Local Revenues Not Specified	6,207.86	
6000	Total Revenue from Local Sources		4,598,969.66

		AMOUNT	TOTAL
<u>7000</u>	Revenue from State Sources		
7110	Basic Instructional Subsidy (In Gross)	7,231,933.64	
7140	Charter Schools	48,991.92	
7160	Tuition - Orphans & Children Placed in Priv. Homes	59,175.63	
7220	Vocational Education	46,744.35	
7240	Driver Education - Student	1,995.00	
7271	Special Education - Funding for School Aged Pupils	761,499.14	
7310	Transportation (Regular and Additional)	285,568.69	
7320	Rental and Sinking Fund Payments	284,313.15	
7330	Health Services	22,482.51	
7340	State Property Tax Reduction Allocation	339,441.51	
7501	PA Accountability Grant	247,864.00	
7502	Dual Enrollment Grants	1,789.32	
7599	Additional grants not listed elsewhere	475.00	
7810	Revenue for Social Security Payments	325,644.60	
7820	Revenue for Retirement Payments	213,512.22	
7000	Total Revenue from State Sources		9,871,430.68
<u>8000</u>	Revenue from Federal Sources		
8517	NCLB, Title IV - 21st Century Schools	7,701.20	
8708	ARRA - State Fiscal Stabilization Fund	972,030.00	
8000	Total Revenue from Federal Sources		979,731.20
<u>9000</u>	Other Financing Sources		
9400	Sale or Compensation for Loss of Fixed Assets	13,890.00	
9000	Total Other Financing Sources		13,890.00

SUMMARY OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES

AMOUNT

TOTAL

	<u>AMOUNT</u>	<u>TOTAL</u>
Revenue from Local Sources	4,598,969.66	
Revenue from State Sources	9,871,430.68	
Revenue from Federal Sources	979,731.20	
Other Financing Sources	13,890.00	
		15,464,021.54

	Taxable Assessed Value	Tax Levy	Taxes Collected
6111 Totals	204,022,625	2,918,130	2,247,772
6130	Current Taxpayer Relief Taxes / Prop. Assmnts		
6131	Current Act 1 Earned Income Taxes	238,794.90	
6130	Current Taxpayer Relief Taxes / Prop. Assmnts		238,794.90
6140	Current Act 511 Taxes - Flat Rate Assessments		
6141	Per Capita Taxes	19,059.60	
6140	Current Act 511 Taxes - Flat Rate Assessments		19,059.60
6150	Current Act 511 Taxes - Proportional Assessments		
6151	Earned Income Taxes	477,363.49	
6152	Occupation Taxes - Millage	22,590.96	
6153	Real Estate Transfer Taxes	26,307.59	
6150	Current Act 511 Taxes - Proportional Assessments		526,262.04

		TAX REVENUE REPORTED	CURRENT YEAR	PRIOR YEAR	TAXES COLLECTED
<u>REVENUE FROM LOCAL SOURCES</u>		<u>IN CURRENT YEAR</u>	<u>TAX ACCRUAL</u>	<u>TAX ACCRUAL</u>	<u>IN CURRENT YEAR</u>
6111	Current Real Estate Taxes	2,247,771.56	0.00	0.00	2,247,771.56
6112	Interim Real Estate Taxes	751.37	0.00	0.00	751.37
6113	Public Utility Realty Tax	4,880.68	0.00	0.00	4,880.68
6114	Payments in Lieu of Current Taxes / State & Local	15,175.62	9,093.06	0.00	6,082.56
6115	Payments in Lieu of Taxes / Federal	436,688.55	0.00	0.00	436,688.55
6120	Current Per Capita Taxes, Sec. 679	19,059.60	198.00	0.00	18,861.60
6130	Current Taxpayer Relief Taxes / Prop. Assmnts	238,794.90	33,040.22	28,655.69	234,410.37
6140	Current Act 511 Taxes - Flat Rate Assessments	19,059.60	198.00	0.00	18,861.60
6150	Current Act 511 Taxes - Proportional Assessments	526,262.04	88,373.20	102,489.84	540,378.68
6400	Delinq on Taxes Levied/Assessed by the LEA	265,032.00	44,902.19	24,718.17	244,847.98
 6999 TOTAL TAXES		 3,773,475.92	 175,804.67	 155,863.70	 3,753,534.95

	TAX REVENUE REPORTED <u>IN CURRENT YEAR</u>	CURRENT YEAR <u>TAX ACCRUAL</u>	PRIOR YEAR <u>TAX ACCRUAL</u>	TAXES COLLECTED <u>IN CURRENT YEAR</u>
<u>REVENUE FROM DELINQUENT TAXES</u>				
6411 Delinquent Real Estate Taxes	260,162.84	44,740.21	24,718.17	240,140.80
6412 Delinquent Interim Real Estate Taxes				
6431 Delinquent Act 1 Earned Income Taxes				
6432 Delinquent Act 1 Personal Income Taxes				
6451 Delinquent Act 511 Earned Income Taxes				
6461 Delinquent Earned Income Taxes				
TOTAL TAXES	260,162.84	44,740.21	24,718.17	240,140.80

1000 Instruction	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	4,837,770.40
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	792,677.94
220 Social Security Contributions	364,841.56
230 PSERS Retirement Contributions	226,901.07
240 Tuition Reimbursements	80,342.95
250 Unemployment Compensation	2,966.54
260 Workmen's Compensation	18,354.51
Total Personnel Services-Employee Benefits	1,486,084.57
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	1,282,144.23
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	11,322.67
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	9,628.16
520 Insurance-General	509.20
540 Advertising	1,201.34
560 Tuition	315,559.13
580 Travel	4,304.63
Total Other Purchased Services	331,202.46
600 <u>Supplies</u>	
610 General Supplies	166,648.18
620 Energy	965.60
640 Books & Periodicals	156,603.36
Total Supplies	324,217.14
700 <u>Property</u>	
750 Equipment - Original & Additional	39,500.18
760 Equipment - Replacement	214,850.23
Total Property	254,350.41
800 <u>Other Objects</u>	
Total Other Objects	2,669.04
Total 1000 Instruction	<u>8,529,760.92</u>

1100 Regular Programs - E/S	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	2,082,978.59	2,315,049.58	298,269.76	4,696,297.93
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	386,697.95	382,108.12	21,654.21	790,460.28
220 Social Security Contributions	157,717.46	173,581.77	22,725.94	354,025.17
230 PSERS Retirement Contributions	98,839.62	108,695.24	13,897.96	221,432.82
240 Tuition Reimbursements	41,486.64	38,856.31		80,342.95
250 Unemployment Compensation	1,438.29	1,028.41		2,466.70
260 Workmen's Compensation	5,636.88	10,501.19	1,503.39	17,641.46
Total Personnel Services-Employee Benefits	691,816.84	714,771.04	59,781.50	1,466,369.38
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	859.92	519.61		1,379.53
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	806.59	7,480.40		8,286.99
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	321.66	1,598.16		1,919.82
540 Advertising	58.40	736.44	181.50	976.34
560 Tuition	30,216.47	115,119.55		145,336.02
580 Travel	617.71	3,551.17		4,168.88
Total Other Purchased Services	31,214.24	121,005.32	181.50	152,401.06
600 <u>Supplies</u>				
610 General Supplies	79,789.28	79,571.83	1,428.45	160,789.56
620 Energy		249.18		249.18
640 Books & Periodicals	107,534.78	44,415.60		151,950.38
Total Supplies	187,324.06	124,236.61	1,428.45	312,989.12
700 <u>Property</u>				
750 Equipment - Original & Additional	20,387.98	15,455.82		35,843.80
760 Equipment - Replacement	139,102.48	65,908.06	1,130.21	206,140.75
Total Property	159,490.46	81,363.88	1,130.21	241,984.55
800 <u>Other Objects</u>				
Total Other Objects	294.63	2,230.41	144.00	2,669.04
Total 1100 Regular Programs - E/S	<u>3,154,785.33</u>	<u>3,366,656.85</u>	<u>360,935.42</u>	<u>6,882,377.60</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1200 Special and Gifted Education				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	27,486.09	70,593.79		98,079.88
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	1,114.51	1,103.15		2,217.66
220 Social Security Contributions	2,100.42	5,398.68		7,499.10
230 PSERS Retirement Contributions	1,301.45	3,005.05		4,306.50
250 Unemployment Compensation		499.84		499.84
260 Workmen's Compensation	138.65	355.78		494.43
Total Personnel Services-Employee Benefits	4,655.03	10,362.50		15,017.53
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	422,882.88	551,174.32	306,707.50	1,280,764.70
500 <u>Other Purchased Services</u>				
560 Tuition	34,109.24	136,113.87		170,223.11
Total Other Purchased Services	34,109.24	136,113.87		170,223.11
600 <u>Supplies</u>				
610 General Supplies	3,460.72	2,020.06		5,480.78
640 Books & Periodicals	1,407.07	3,245.91		4,652.98
Total Supplies	4,867.79	5,265.97		10,133.76
700 <u>Property</u>				
750 Equipment - Original & Additional	1,901.32	1,755.06		3,656.38
760 Equipment - Replacement		8,709.48		8,709.48
Total Property	1,901.32	10,464.54		12,365.86
Total 1200 Special and Gifted Education	<u>495,902.35</u>	<u>783,974.99</u>	<u>306,707.50</u>	<u>1,586,584.84</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1400 Other Instructional Programs - E/S				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	29,906.06	11,497.79		41,403.85
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	2,286.73	878.71		3,165.44
230 PSERS Retirement Contributions	906.60	207.20		1,113.80
260 Workmen's Compensation	150.66	57.93		208.59
Total Personnel Services-Employee Benefits	3,343.99	1,143.84		4,487.83
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		3,035.68		3,035.68
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	7,428.41	279.93		7,708.34
520 Insurance-General		509.20		509.20
580 Travel	81.00	54.75		135.75
Total Other Purchased Services	7,509.41	843.88		8,353.29
600 <u>Supplies</u>				
610 General Supplies	222.35	155.49		377.84
620 Energy		716.42		716.42
Total Supplies	222.35	871.91		1,094.26
Total 1400 Other Instructional Programs - E/S	<u>40,981.81</u>	<u>17,393.10</u>		<u>58,374.91</u>

	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1410 Driver's Education			
100 <u>Personnel Services-Salaries</u>			
Total Personnel Services-Salaries	6,242.50		6,242.50
200 <u>Personnel Services-Employee Benefits</u>			
220 Social Security Contributions	477.54		477.54
260 Workmen's Compensation	31.47		31.47
Total Personnel Services-Employee Benefits	509.01		509.01
400 <u>Purchased Property Services</u>			
Total Purchased Property Services	3,035.68		3,035.68
500 <u>Other Purchased Services</u>			
520 Insurance-General	509.20		509.20
Total Other Purchased Services	509.20		509.20
600 <u>Supplies</u>			
620 Energy	716.42		716.42
Total Supplies	716.42		716.42
Total 1410 Driver's Education	<u>11,012.81</u>		<u>11,012.81</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1420 Summer School				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	28,909.67	522.60		29,432.27
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	2,210.94	39.98		2,250.92
230 PSERS Retirement Contributions	858.97	24.98		883.95
260 Workmen's Compensation	145.64	2.63		148.27
Total Personnel Services-Employee Benefits	3,215.55	67.59		3,283.14
500 <u>Other Purchased Services</u>				
510 Student Transportation Services	7,428.41	279.93		7,708.34
Total Other Purchased Services	7,428.41	279.93		7,708.34
600 <u>Supplies</u>				
610 General Supplies	222.35	155.49		377.84
Total Supplies	222.35	155.49		377.84
Total 1420 Summer School	<u>39,775.98</u>	<u>1,025.61</u>		<u>40,801.59</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
1430 Homebound Instruction				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	996.39	4,732.69		5,729.08
200 <u>Personnel Services-Employee Benefits</u>				
220 Social Security Contributions	75.79	361.19		436.98
230 PSERS Retirement Contributions	47.63	182.22		229.85
260 Workmen's Compensation	5.02	23.83		28.85
Total Personnel Services-Employee Benefits	128.44	567.24		695.68
500 <u>Other Purchased Services</u>				
580 Travel	81.00	54.75		135.75
Total Other Purchased Services	81.00	54.75		135.75
Total 1430 Homebound Instruction	<u>1,205.83</u>	<u>5,354.68</u>		<u>6,560.51</u>

	<u>Federal</u>	<u>Total</u>
1600 Adult Education Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,988.74
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		151.85
230 PSERS Retirement Contributions		47.95
260 Workmen's Compensation		10.03
Total Personnel Services-Employee Benefits		209.83
500 <u>Other Purchased Services</u>		
540 Advertising		225.00
Total Other Purchased Services		225.00
Total 1600 Adult Education Programs		<u>2,423.57</u>

2000 Support Services	<u>Total</u>
100 <u>Personnel Services-Salaries</u>	
Total Personnel Services-Salaries	2,138,020.87
200 <u>Personnel Services-Employee Benefits</u>	
210 Grp Ins - Contracted Provider	384,860.80
220 Social Security Contributions	157,383.32
230 PSERS Retirement Contributions	94,262.15
240 Tuition Reimbursements	1,889.00
250 Unemployment Compensation	166.09
260 Workmen's Compensation	10,491.53
Total Personnel Services-Employee Benefits	649,052.89
300 <u>Purchased Professional & Technical Services</u>	
Total Purchased Professional & Technical Services	179,848.81
400 <u>Purchased Property Services</u>	
Total Purchased Property Services	368,038.70
500 <u>Other Purchased Services</u>	
510 Student Transportation Services	476,474.32
520 Insurance-General	59,816.80
530 Communications	31,185.36
540 Advertising	4,327.51
550 Printing & Binding	4,902.19
580 Travel	30,421.44
590 Miscellaneous Purchased Services	36,086.27
Total Other Purchased Services	643,213.89
600 <u>Supplies</u>	
610 General Supplies	173,062.91
620 Energy	188,249.51
640 Books & Periodicals	26,158.04
Total Supplies	387,470.46
700 <u>Property</u>	
750 Equipment - Original & Additional	19,041.28
760 Equipment - Replacement	220,499.91
Total Property	239,541.19
800 <u>Other Objects</u>	
Total Other Objects	12,986.37
Total 2000 Support Services	<u>4,618,173.18</u>

	<u>Federal</u>	<u>Total</u>
2100 Pupil Personnel		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		215,459.62
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		41,558.80
220 Social Security Contributions		15,921.68
230 PSERS Retirement Contributions		10,283.08
260 Workmen's Compensation		1,085.99
Total Personnel Services-Employee Benefits		68,849.55
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		55,085.33
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		19,706.37
500 <u>Other Purchased Services</u>		
520 Insurance-General		68.00
530 Communications		461.79
580 Travel		444.08
Total Other Purchased Services		973.87
600 <u>Supplies</u>		
610 General Supplies		5,247.14
640 Books & Periodicals		182.59
Total Supplies		5,429.73
700 <u>Property</u>		
750 Equipment - Original & Additional		6,833.40
760 Equipment - Replacement		1,366.19
Total Property		8,199.59
800 <u>Other Objects</u>		
Total Other Objects		60.00
Total 2100 Pupil Personnel		<u>373,764.06</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2120 Guidance Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	80,329.65	129,169.17		209,498.82
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	19,674.60	20,581.24		40,255.84
220 Social Security Contributions	5,937.79	9,535.38		15,473.17
230 PSERS Retirement Contributions	3,837.82	6,172.28		10,010.10
260 Workmen's Compensation	404.93	651.12		1,056.05
Total Personnel Services-Employee Benefits	29,855.14	36,940.02		66,795.16
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	9,417.12	8,568.21		17,985.33
500 <u>Other Purchased Services</u>				
520 Insurance-General	28.21	39.79		68.00
530 Communications	152.29	309.50		461.79
580 Travel	67.58	297.92		365.50
Total Other Purchased Services	248.08	647.21		895.29
600 <u>Supplies</u>				
610 General Supplies	50.09	137.98		188.07
640 Books & Periodicals	80.99	101.60		182.59
Total Supplies	131.08	239.58		370.66
700 <u>Property</u>				
760 Equipment - Replacement	372.75	993.44		1,366.19
Total Property	372.75	993.44		1,366.19
800 <u>Other Objects</u>				
Total Other Objects	19.79	40.21		60.00
Total 2120 Guidance Services	<u>120,373.61</u>	<u>176,597.84</u>		<u>296,971.45</u>

	<u>Federal</u>	<u>Total</u>
2130 Attendance Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		5,960.80
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		1,302.96
220 Social Security Contributions		448.51
230 PSERS Retirement Contributions		272.98
260 Workmen's Compensation		29.94
Total Personnel Services-Employee Benefits		2,054.39
500 <u>Other Purchased Services</u>		
580 Travel		78.58
Total Other Purchased Services		78.58
Total 2130 Attendance Services		<u>8,093.77</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2140 Psychological Services				
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	16,445.20	20,654.80		37,100.00
600 <u>Supplies</u>				
610 General Supplies	2,242.52	2,816.55		5,059.07
Total Supplies	2,242.52	2,816.55		5,059.07
700 <u>Property</u>				
750 Equipment - Original & Additional	3,553.37	3,280.03		6,833.40
Total Property	3,553.37	3,280.03		6,833.40
Total 2140 Psychological Services	<u>22,241.09</u>	<u>26,751.38</u>		<u>48,992.47</u>

	<u>Federal</u>	<u>Total</u>
2170 Student Accounting Services		
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		19,706.37
Total 2170 Student Accounting Services		<u>19,706.37</u>

2200 Instructional Staff	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	178,006.66	170,027.48	6,455.00	354,489.14
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	25,943.85	17,473.94		43,417.79
220 Social Security Contributions	13,509.61	12,886.06	493.71	26,889.38
230 PSERS Retirement Contributions	8,022.17	7,633.49	31.78	15,687.44
240 Tuition Reimbursements	1,128.99	760.01		1,889.00
260 Workmen's Compensation	897.17	856.89	32.63	1,786.69
Total Personnel Services-Employee Benefits	49,501.79	39,610.39	558.12	89,670.30
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services	2,700.05	5,813.95	2,935.00	11,449.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	4,334.06	5,120.92		9,454.98
500 <u>Other Purchased Services</u>				
520 Insurance-General	17.00	17.00		34.00
530 Communications	3,425.99	3,674.15		7,100.14
540 Advertising	89.91	104.89		194.80
580 Travel	2,060.03	7,288.54	477.14	9,825.71
Total Other Purchased Services	5,592.93	11,084.58	477.14	17,154.65
600 <u>Supplies</u>				
610 General Supplies	21,835.25	24,742.20		46,577.45
640 Books & Periodicals	14,575.13	9,618.38		24,193.51
Total Supplies	36,410.38	34,360.58		70,770.96
700 <u>Property</u>				
750 Equipment - Original & Additional	3,057.05	3,220.95		6,278.00
760 Equipment - Replacement	10,291.10	11,839.80		22,130.90
Total Property	13,348.15	15,060.75		28,408.90
Total 2200 Instructional Staff	<u>289,894.02</u>	<u>281,078.65</u>	<u>10,425.26</u>	<u>581,397.93</u>

	<u>Federal</u>	<u>Total</u>
2300 Administration		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		917,276.11
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		169,209.30
220 Social Security Contributions		66,023.66
230 PSERS Retirement Contributions		39,838.05
260 Workmen's Compensation		4,332.44
Total Personnel Services-Employee Benefits		279,403.45
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		63,010.33
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		25,092.93
500 <u>Other Purchased Services</u>		
520 Insurance-General		9,543.00
530 Communications		19,593.28
540 Advertising		1,830.37
550 Printing & Binding		4,902.19
580 Travel		4,111.89
Total Other Purchased Services		39,980.73
600 <u>Supplies</u>		
610 General Supplies		35,749.92
640 Books & Periodicals		1,751.99
Total Supplies		37,501.91
700 <u>Property</u>		
750 Equipment - Original & Additional		5,929.88
760 Equipment - Replacement		130,416.37
Total Property		136,346.25
800 <u>Other Objects</u>		
Total Other Objects		9,163.25
Total 2300 Administration		<u>1,507,774.96</u>

	<u>Federal</u>	<u>Total</u>
2310 Board Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		1,999.92
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		559.68
220 Social Security Contributions		147.65
230 PSERS Retirement Contributions		95.68
260 Workmen's Compensation		10.14
Total Personnel Services-Employee Benefits		813.15
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		3,839.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		1,300.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		7,117.00
540 Advertising		1,042.43
580 Travel		1,371.61
Total Other Purchased Services		9,531.04
600 <u>Supplies</u>		
610 General Supplies		332.65
640 Books & Periodicals		333.40
Total Supplies		666.05
800 <u>Other Objects</u>		
Total Other Objects		3,172.23
Total 2310 Board Services		<u>21,321.39</u>

	<u>Federal</u>	<u>Total</u>
2320 Board Treasurer Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		2,400.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		250.00
Total Other Purchased Services		250.00
Total 2320 Board Treasurer Services		<u>2,650.00</u>

	<u>Federal</u>	<u>Total</u>
2330 Tax Assessment And Collection Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		30,098.73
200 <u>Personnel Services-Employee Benefits</u>		
220 Social Security Contributions		2,302.58
Total Personnel Services-Employee Benefits		2,302.58
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		15,035.85
500 <u>Other Purchased Services</u>		
520 Insurance-General		1,773.00
530 Communications		3,652.62
550 Printing & Binding		4,835.31
Total Other Purchased Services		10,260.93
600 <u>Supplies</u>		
610 General Supplies		1,178.00
Total Supplies		1,178.00
800 <u>Other Objects</u>		
Total Other Objects		1,112.42
Total 2330 Tax Assessment And Collection Services		<u>59,988.51</u>

	<u>Federal</u>	<u>Total</u>
2350 Legal and Accounting Services		
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		35,322.48
500 <u>Other Purchased Services</u>		
580 Travel		204.91
Total Other Purchased Services		204.91
Total 2350 Legal and Accounting Services		<u>35,527.39</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2360 Office Of The Superintendent (Exec Dir.) Svcs.				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				230,723.40
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				26,879.57
220 Social Security Contributions				14,351.66
230 PSERS Retirement Contributions				8,883.03
260 Workmen's Compensation				1,024.18
Total Personnel Services-Employee Benefits				51,138.44
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				1,300.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				9,877.29
500 <u>Other Purchased Services</u>				
520 Insurance-General				51.00
530 Communications	1,626.44	1,501.33		3,127.77
540 Advertising				787.94
580 Travel				507.06
Total Other Purchased Services				4,473.77
600 <u>Supplies</u>				
610 General Supplies				5,579.83
640 Books & Periodicals				1,380.49
Total Supplies				6,960.32
700 <u>Property</u>				
760 Equipment - Replacement				34,154.69
Total Property				34,154.69
800 <u>Other Objects</u>				
Total Other Objects				2,547.60
Total 2360 Office Of The Superintendent (Exec Dir.) Svcs.				<u>341,175.51</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2380 Office Of The Principal Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	242,058.90	328,411.94		570,470.84
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	51,546.21	76,955.45		128,501.66
220 Social Security Contributions	18,051.96	24,968.92		43,020.88
230 PSERS Retirement Contributions	11,390.51	15,487.71		26,878.22
260 Workmen's Compensation	1,219.78	1,655.00		2,874.78
Total Personnel Services-Employee Benefits	82,208.46	119,067.08		201,275.54
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services		100.00		100.00
400 <u>Purchased Property Services</u>				
Total Purchased Property Services	6,917.88	6,997.76		13,915.64
500 <u>Other Purchased Services</u>				
520 Insurance-General	122.06	212.94		335.00
530 Communications	5,411.10	7,396.25		12,807.35
550 Printing & Binding		66.88		66.88
580 Travel	56.03	1,567.01		1,623.04
Total Other Purchased Services	5,589.19	9,243.08		14,832.27
600 <u>Supplies</u>				
610 General Supplies	7,748.85	20,910.59		28,659.44
640 Books & Periodicals	12.57	25.53		38.10
Total Supplies	7,761.42	20,936.12		28,697.54
700 <u>Property</u>				
760 Equipment - Replacement	53,478.41	38,326.27		91,804.68
Total Property	53,478.41	38,326.27		91,804.68
800 <u>Other Objects</u>				
Total Other Objects	287.85	1,493.15		1,781.00
Total 2380 Office Of The Principal Services	<u>398,302.11</u>	<u>524,575.40</u>		<u>922,877.51</u>

	<u>Federal</u>	<u>Total</u>
2390 Other Administration Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		83,983.22
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		13,268.39
220 Social Security Contributions		6,200.89
230 PSERS Retirement Contributions		3,981.12
260 Workmen's Compensation		423.34
Total Personnel Services-Employee Benefits		23,873.74
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		5,013.00
500 <u>Other Purchased Services</u>		
520 Insurance-General		17.00
530 Communications		5.54
580 Travel		405.27
Total Other Purchased Services		427.81
700 <u>Property</u>		
750 Equipment - Original & Additional		5,929.88
760 Equipment - Replacement		4,457.00
Total Property		10,386.88
800 <u>Other Objects</u>		
Total Other Objects		550.00
Total 2390 Other Administration Services		<u>124,234.65</u>

2400 Pupil Health

FederalTotal100 Personnel Services-Salaries

Total Personnel Services-Salaries

82,805.06

200 Personnel Services-Employee Benefits

210 Grp Ins - Contracted Provider

22,239.96

220 Social Security Contributions

6,211.81

230 PSERS Retirement Contributions

3,893.47

260 Workmen's Compensation

417.27

Total Personnel Services-Employee Benefits

32,762.51

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

23,395.37

500 Other Purchased Services

530 Communications

222.41

540 Advertising

210.90

580 Travel

671.55

Total Other Purchased Services

1,104.86

600 Supplies

610 General Supplies

13,400.28

640 Books & Periodicals

29.95

Total Supplies

13,430.23

700 Property

760 Equipment - Replacement

471.96

Total Property

471.96

800 Other Objects

Total Other Objects

286.00

Total 2400 Pupil Health

154,255.99

	<u>Federal</u>	<u>Total</u>
2500 Business		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries		152,248.27
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		13,397.04
220 Social Security Contributions		11,406.44
230 PSERS Retirement Contributions		7,053.51
260 Workmen's Compensation		797.93
Total Personnel Services-Employee Benefits		32,654.92
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		14,632.00
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		9,901.67
500 <u>Other Purchased Services</u>		
520 Insurance-General		151.00
530 Communications		2,749.41
540 Advertising		34.25
580 Travel		564.77
Total Other Purchased Services		3,499.43
600 <u>Supplies</u>		
610 General Supplies		6,041.38
Total Supplies		6,041.38
700 <u>Property</u>		
760 Equipment - Replacement		27,462.86
Total Property		27,462.86
800 <u>Other Objects</u>		
Total Other Objects		2,817.12
Total 2500 Business		<u>249,257.65</u>

	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
2600 Operation & Maintenance of Plant Services				
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries				415,742.67
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider				95,037.91
220 Social Security Contributions				30,930.35
230 PSERS Retirement Contributions				17,506.60
250 Unemployment Compensation				166.09
260 Workmen's Compensation				2,071.21
Total Personnel Services-Employee Benefits				145,712.16
300 <u>Purchased Professional & Technical Services</u>				
Total Purchased Professional & Technical Services				2,163.25
400 <u>Purchased Property Services</u>				
Total Purchased Property Services				303,722.75
500 <u>Other Purchased Services</u>				
522 Automotive Liability Insurance				4,582.80
523 General Property and Liability Insurance				33,675.00
529 Other Insurance				11,763.00
530 Communications				1,058.33
540 Advertising				2,057.19
580 Travel				402.50
590 Miscellaneous Purchased Services				585.03
Total Other Purchased Services				54,123.85
600 <u>Supplies</u>				
610 General Supplies	19,531.72	45,898.18		65,429.90
620 Energy				188,249.51
Total Supplies				253,679.41
700 <u>Property</u>				
760 Equipment - Replacement				38,651.63
Total Property				38,651.63
800 <u>Other Objects</u>				
Total Other Objects				660.00
Total 2600 Operation & Maintenance of Plant Services				<u>1,214,455.72</u>

	<u>Federal</u>	<u>Total</u>
2700 Student Transportation Services		
400 <u>Purchased Property Services</u>		
Total Purchased Property Services		160.00
500 <u>Other Purchased Services</u>		
513 St Tr Svc-Contr Carrier		434,229.70
516 St Tr Svc from the IU		42,244.62
Total Other Purchased Services		476,474.32
600 <u>Supplies</u>		
610 General Supplies		496.00
Total Supplies		496.00
Total 2700 Student Transportation Services		<u>477,130.32</u>

2800 Central

300 Purchased Professional & Technical Services

Total Purchased Professional & Technical Services

10,113.53

500 Other Purchased Services

580 Travel

14,400.94

Total Other Purchased Services

14,400.94

600 Supplies

610 General Supplies

120.84

Total Supplies

120.84

Total 2800 Central

24,635.31

	<u>Federal</u>	<u>Total</u>
2900 Other Support Services		
500 <u>Other Purchased Services</u>		
590 Miscellaneous Purchased Services		35,501.24
Total Other Purchased Services		35,501.24
Total 2900 Other Support Services		<u>35,501.24</u>

	<u>Federal</u>	<u>Total</u>
3000 Operation of Noninstructional Services		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	500.00	148,587.84
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		3,709.28
220 Social Security Contributions	38.25	11,350.82
230 PSERS Retirement Contributions	23.90	5,546.25
250 Unemployment Compensation		381.96
260 Workmen's Compensation	2.52	749.12
Total Personnel Services-Employee Benefits	64.67	21,737.43
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		19,734.48
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		32,126.06
520 Insurance-General		8,068.00
530 Communications		160.92
540 Advertising		148.70
580 Travel		4,549.35
Total Other Purchased Services		45,053.03
600 <u>Supplies</u>		
610 General Supplies		39,042.01
620 Energy		441.54
Total Supplies		39,483.55
700 <u>Property</u>		
760 Equipment - Replacement		17,277.18
Total Property		17,277.18
800 <u>Other Objects</u>		
Total Other Objects		8,814.00
Total 3000 Operation of Noninstructional Services	<u>564.67</u>	<u>300,687.51</u>

	<u>Federal</u>	<u>Total</u>
3200 Student Activities		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	500.00	148,587.84
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider		3,709.28
220 Social Security Contributions	38.25	11,350.82
230 PSERS Retirement Contributions	23.90	5,546.25
250 Unemployment Compensation		381.96
260 Workmen's Compensation	2.52	749.12
Total Personnel Services-Employee Benefits	64.67	21,737.43
300 <u>Purchased Professional & Technical Services</u>		
Total Purchased Professional & Technical Services		19,734.48
500 <u>Other Purchased Services</u>		
510 Student Transportation Services		32,126.06
520 Insurance-General		8,068.00
530 Communications		160.92
540 Advertising		148.70
580 Travel		4,549.35
Total Other Purchased Services		45,053.03
600 <u>Supplies</u>		
610 General Supplies		39,042.01
620 Energy		441.54
Total Supplies		39,483.55
700 <u>Property</u>		
760 Equipment - Replacement		17,277.18
Total Property		17,277.18
800 <u>Other Objects</u>		
Total Other Objects		852.00
Total 3200 Student Activities	<u>564.67</u>	<u>292,725.51</u>

3300 Community Services

Federal

Total

800 Other Objects

Total Other Objects

7,962.00

Total 3300 Community Services

7,962.00

4000 Facilities Acquisition, Const. and Improve. Svcs.

Federal

Total

700 Property

750 Equipment - Original & Additional

19,552.24

Total Property

19,552.24

Total 4000 Facilities Acquisition, Const. and Improve. Svcs.

19,552.24

4600 Existing Building Improvement Services

Federal

Total

700 Property

750 Equipment - Original & Additional

19,552.24

Total Property

19,552.24

Total 4600 Existing Building Improvement Services

19,552.24

		<u>Total</u>
5000 Other Expenditures and Financing Uses		
800 <u>Other Objects</u>		
830 Interest		504,868.76
880 Refund of Prior Year's Receipts		6.80
Total Other Objects		504,875.56
900 <u>Other Financing Uses</u>		
910 Redemption of Principal		465,000.00
930 Fund Transfers		620,000.00
Total Other Financing Uses		1,085,000.00
Total 5000 Other Expenditures and Financing Uses		<u>1,589,875.56</u>

		<u>Total</u>
5100 Debt Service, Other Expenditures and Fin Uses		
800 Other Objects		
830 Interest		504,868.76
880 Refund of Prior Year's Receipts		6.80
Total Other Objects		504,875.56
900 Other Financing Uses		
910 Redemption of Principal		465,000.00
Total Other Financing Uses		465,000.00
Total 5100 Debt Service, Other Expenditures and Fin Uses		<u>969,875.56</u>

5110 Debt Service

800 Other Objects

830 Interest

Total Other Objects

900 Other Financing Uses

910 Redemption of Principal

Total Other Financing Uses

Total 5110 Debt Service

Total

504,868.76

504,868.76

465,000.00

465,000.00

969,868.76

5130 Refund of Prior Years' Revenues/Receipts	<u>Total</u>
800 <u>Other Objects</u>	
880 Refund of Prior Year's Receipts	6.80
Total Other Objects	6.80
Total 5130 Refund of Prior Years' Revenues/Receipts	<u>6.80</u>

5200 Interfund Transfers Out	<u>Total</u>
900 <u>Other Financing Uses</u>	
930 Fund Transfers	620,000.00
Total Other Financing Uses	620,000.00
Total 5200 Interfund Transfers Out	<u>620,000.00</u>

5220 Special Revenue Fund Transfers

900 Other Financing Uses

932 Capitl Resrv Fnd Transf (Sec 1431 Muni Code)

Total Other Financing Uses

Total 5220 Special Revenue Fund Transfers

Total

600,000.00

600,000.00

600,000.00

5280 Activity Fund Transfers	<u>Total</u>
900 <u>Other Financing Uses</u>	
930 Fund Transfers	20,000.00
Total Other Financing Uses	20,000.00
Total 5280 Activity Fund Transfers	<u>20,000.00</u>

	Amount	Total
1000 Instruction		
1100 Regular Programs - E/S	6,882,377.60	
1200 Special and Gifted Education	1,586,584.84	
1400 Other Instructional Programs - E/S	58,374.91	
1600 Adult Education Programs	2,423.57	
		8,529,760.92
2000 Support Services		
2100 Pupil Personnel	373,764.06	
2200 Instructional Staff	581,397.93	
2300 Administration	1,507,774.96	
2400 Pupil Health	154,255.99	
2500 Business	249,257.65	
2600 Operation & Maintenance of Plant Services	1,214,455.72	
2700 Student Transportation Services	477,130.32	
2800 Central	24,635.31	
2900 Other Support Services	35,501.24	
		4,618,173.18
3000 Operation of Noninstructional Services		
3200 Student Activities	292,725.51	
3300 Community Services	7,962.00	
		300,687.51
4000 Facilities Acquisition, Const. and Improve. Svcs.		
4600 Existing Building Improvement Services	19,552.24	
		19,552.24
5000 Other Expenditures and Financing Uses		
5100 Debt Service, Other Expenditures and Fin Uses	969,875.56	
5200 Interfund Transfers Out	620,000.00	
		1,589,875.56
TOTAL ACTUAL EXPENDITURES OTHER FINANCING USES		15,058,049.41

(PRINCIPAL AMOUNTS ONLY)

ALL GOVERNMENTAL FUND TYPES

	Short-Term Borrowing	General Obligation Bonds	Authority Building Obligations	Other Long-Term Debt (Incl. Comp. Abs. and OPEB)	Total
1 Debt at Beginning of Fiscal Year		13,885,000		356,733	14,241,733
2 Additional Debt Incurred During Year				4,802	4,802
3 Retirements and Repayments		465,000		14,830	479,830
4 Debt at End of Fiscal Year		13,420,000		346,705	13,766,705

Total Principal and Interest Payments Made by Your School - All Funds
(Include Payments From All Funds)

TOTAL DEBT SERVICE PAYMENTS

Function	Fund	Principal (910)	Principal (920)	Interest (830)	Total (Principal + Interest)
5110	10 General	465,000		504,869	969,869
5110	20 Special Revenue				
5110	30 Capital Projects				
5110	40 Debt Services				
5120	10 General				
5120	20 Special Revenue				
5120	30 Capital Projects				
5120	40 Debt Services				
Total Debt Payments - Governmental Funds		465,000		504,869	969,869
5110	50 Enterprise				
5110	60 Internal Service				
5120	50 Enterprise				
5120	60 Internal Service				
Total Debt Payments - Proprietary Funds					

	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
Tuition Paid to Other LEAs During Fiscal Year		
561 Tuition to Other School Districts Within the State	126,648.25	
562 Tuition to Charter Schools	174,386.26	
568 Tuition to PRRIs and Detention Centers	14,524.62	
0560 Total Tuition Paid During Fiscal Year	315,559.13	
	Tuition Paid To Other LEAs During Fiscal Year	Portion of Total Tuition Paid Utilizing ARRA Funds
0562 Sub Amounts		
562 Tuition to Charter Schools - Nonspecial Education	137,037.84	
562 Tuition to Charter Schools - Special Education	37,348.42	
Total Object 562 Paid During Fiscal Year	174,386.26	

DO NOT INCLUDE FEDERAL EXPENDITURES

FUNCTION-OBJECT	ELEMENTARY	SECONDARY	TOTAL
1100-322			
1100-323	600.00		600.00
1100-324		70.00	70.00
1100-329	108.30	449.61	557.91
Total 320	708.30	519.61	1,227.91
1200-322	422,882.88	545,516.36	968,399.24
1200-323		5,657.96	5,657.96
1200-324			
1200-329			
Total 320	422,882.88	551,174.32	974,057.20
1300-322			
1300-323			
1300-324			
1300-329			
Total 320			
2200-322			
2200-323			
2200-324	2,700.05	5,813.95	8,514.00
2200-329			
Total 320	2,700.05	5,813.95	8,514.00
2400-322			
2400-323			
2400-324			
2400-329			
Total 320			
2450-322			
2450-323			
2450-324			
2450-329			
Total 320			
2900-322			
2900-323			
2900-324			
2900-329			
Total 320			

Selected Supplemental Revenue

Amount

8518 NCLB, Title V - Informed Par. Ch. & Innovt. Prog.

(Only Title V revenue coded as Part A – Innovative Programs)

	<u>Federal</u>	<u>Total</u>
1190 Federally Funded Regular Programs		
100 <u>Personnel Services-Salaries</u>		
Total Personnel Services-Salaries	298,269.76	298,269.76
200 <u>Personnel Services-Employee Benefits</u>		
210 Grp Ins - Contracted Provider	21,654.21	21,654.21
220 Social Security Contributions	22,725.94	22,725.94
230 PSERS Retirement Contributions	13,897.96	13,897.96
260 Workmen's Compensation	1,503.39	1,503.39
Total Personnel Services-Employee Benefits	59,781.50	59,781.50
500 <u>Other Purchased Services</u>		
540 Advertising	198.00	198.00
Total Other Purchased Services	198.00	198.00
700 <u>Property</u>		
760 Equipment - Replacement	1,130.21	1,130.21
Total Property	1,130.21	1,130.21
800 <u>Other Objects</u>		
Total Other Objects	144.00	144.00
Total 1190 Federally Funded Regular Programs	<u>359,523.47</u>	<u>359,523.47</u>

1243 Gifted Support

	<u>Elementary</u>	<u>Secondary</u>	<u>Total</u>
300 <u>Purchased Professional & Technical Services</u>			
Total Purchased Professional & Technical Services	27,413.72	34,285.02	61,698.74
600 <u>Supplies</u>			
610 General Supplies	57.38	72.07	129.45
640 Books & Periodicals	570.55	716.60	1,287.15
Total Supplies	627.93	788.67	1,416.60
Total 1243 Gifted Support	<u>28,041.65</u>	<u>35,073.69</u>	<u>63,115.34</u>

2250 School Library Services	<u>Elementary</u>	<u>Secondary</u>	<u>Federal</u>	<u>Total</u>
100 <u>Personnel Services-Salaries</u>				
Total Personnel Services-Salaries	93,350.70	80,108.94		173,459.64
200 <u>Personnel Services-Employee Benefits</u>				
210 Grp Ins - Contracted Provider	17,222.83	8,775.23		25,998.06
220 Social Security Contributions	7,128.18	6,102.17		13,230.35
230 PSERS Retirement Contributions	4,374.11	3,802.04		8,176.15
240 Tuition Reimbursements	755.00			755.00
260 Workmen's Compensation	470.43	403.72		874.15
Total Personnel Services-Employee Benefits	29,950.55	19,083.16		49,033.71
400 <u>Purchased Property Services</u>				
Total Purchased Property Services		728.33		728.33
600 <u>Supplies</u>				
610 General Supplies	310.85	1,469.74		1,780.59
640 Books & Periodicals	13,474.33	9,421.07		22,895.40
Total Supplies	13,785.18	10,890.81		24,675.99
700 <u>Property</u>				
750 Equipment - Original & Additional	359.81	731.19		1,091.00
760 Equipment - Replacement		1,130.21		1,130.21
Total Property	359.81	1,861.40		2,221.21
Total 2250 School Library Services	<u>137,446.24</u>	<u>112,672.64</u>		<u>250,118.88</u>

I. Student Transportation Services for Educational Field Trips

II. Student Transportation Services for Student Activities

III. Rental of Vehicles for Student Transportation Services

IV. Capital Reserve (Special Revenue) Fund

Include only district-owned transportation expenditures paid from State or local money.

DO NOT include federal expenditures or payments to contract service providers.

Contracted transportation services should not be recorded on this schedule.

Function	Object	Amount	Function	Object	Amount	Function	Object	Amount
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NOTE: Only reimbursable encumbrances will be included in your Actual Instructional Expense calculation.

TOTAL ENCUMBRANCES:

FUND	FUNCTION	OBJECT	TOTAL	EXPLANATION
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TOTAL EXPENDITURES:

NOTE: Report expenditures that are paid out of the special revenue fund and/or capital project fund that would be considered reimbursable if they were made from the general fund. See Instructions.

NOTE: You Must Complete This Schedule If You Desire A Certified Restricted Indirect Cost Rate

Expenditures considered allowable indirect costs for the listed functions, and a brief explanation of those expenditures.

Function	Indirect Costs (General Fund Only)	Termination or Leave Payout Salaries Object 115	Explanation
2300			General Audit expenditures only
2310			Business Manager expenditures coded to 2310**
2500	212,303.39		Calculations as Per Formula
2830	22,199.47		Functions 2834, 2836 Less Federal Expenditures
2840			
Total	234,502.86		
** Function 2310 should only be used to report Business Manager related expenditures if the Business Manager also holds the position of Board Secretary.			

All Termination/Leave Payout Salaries	
Function-Object	Amount
1000-115	12,707.00
2000-115	7,767.90
3000-115	
Total	20,474.90

On the schedule below, report the amount of expenditures by fund for the functions and objects listed. These expenditures are considered (1) unallowable as indirect costs and must be eliminated from the indirect cost calculation, (2) included in the base for allocation, or (3) are allowable as indirect costs but are not reported in the Annual Financial Report. All other expenditures used in the Indirect Cost Rate Computation are reported in the Annual Financial Report.

General Fund Expenditures	
Function-Object	Amount
1000-322	1,275,106.74
1000-323	6,257.96
1200-594	
1200-597	
2300-820	
2900-595	35,501.24
2900-596	
2990-899	

Cafeteria Fund Food Expense	
Function-Object	Amount
3100-571	
3100-630	290,466.95

LEA acknowledges there are no 2990-899 pass thru funds to report.

FUNCTION	SPECIAL EDUCATION	NONSPECIAL EDUCATION	TOTAL
2120 Guidance Services	134,143.12	162,828.33	296,971.45
2140 Psychological Services	46,542.85	2,449.62	48,992.47
2150 Speech Pathology And Audiology Services			
2160 Social Work Services			
2260 Instruction and Curriculum Development Services			
2350 Legal and Accounting Services	3,552.74	31,974.65	35,527.39
2420 Medical Services	4,521.31	18,874.06	23,395.37
2440 Nursing Services	38,313.37	92,547.25	130,860.62
2700 Student Transportation Services	126,193.31	350,441.11	476,634.42
TOTAL	353,266.70	659,115.02	1,012,381.72

**Benefits for Staff Relative to
Collective Bargaining Agreements**

	OBJECT	COVERED	NOT COVERED	TOTAL
10 General Fund				
	211 Medical Insurance	820,645.53	110,540.44	931,185.97
	212 Dental Insurance	49,669.02	7,087.86	56,756.88
	215 Eye Care Insurance			
	216 Prescription Insurance	157,681.66	21,276.89	178,958.55
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	1,027,996.21	138,905.19	1,166,901.40
50 Enterprise Fund				
	211 Medical Insurance	26,401.80	9,767.76	36,169.56
	212 Dental Insurance	1,527.60	579.72	2,107.32
	215 Eye Care Insurance			
	216 Prescription Insurance	5,203.44	1,751.16	6,954.60
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL	33,132.84	12,098.64	45,231.48
60 Internal Service Fund				
	211 Medical Insurance			
	212 Dental Insurance			
	215 Eye Care Insurance			
	216 Prescription Insurance			
	271 Self-Insurance Medical Health Benefits			
	272 Self-Insurance Dental Health Benefits			
	275 Self-Insurance Eye Care Health Benefits			
	276 Self-Insurance Prescription Health Benefits			
	FUND TOTAL			
	TOTAL FOR ALL FUNDS	1,061,129.05	151,003.83	1,212,132.88

<u>General Fund Expenditures: Functions</u>	1000	2000	3100	3200	3300	4000	Object Total
100 Personnel Services-Salaries	319,365.00						319,365.00
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Services	118,015.50						118,015.50
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies	39,075.00						39,075.00
700 Property	19,971.00					19,552.24	39,523.24
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Functions</u>	496,426.50					19,552.24	515,978.74

<u>General Fund Expenditures: Sub Functions</u>	1500	1600	1700	2280	2450	2750	Object Total
100 Personnel Services-Salaries							
200 Personnel Services-Employee Benefits							
300 Purchased Professional & Technical Services							
400 Purchased Property Services							
500 Other Purchased Services							
600 Supplies							
700 Property							
810 Dues And Fees							
820 Claims and Judgments Against the LEA							
890 Miscellaneous Expenditures							
<u>Total GF Expenditures: Sub Functions</u>							

<u>Enterprise Fund Expenses</u>	Fund 51	Funds 52-59	Account Total
100 Salaries			
200 Employee Benefits			
300 Purchased Professional and Technical Service			
400 Purchased Property Services			
500 Other Purchased Service			
600 Supplies			
700 Property			
810 Dues and Fees			
820 Claims and Judgments Against the LEA			
890 Other Operating Expenditures			
<u>Total Enterprise Fund Expenses</u>			